

# Memorandum

440.2420

To: San Diego – Auditing (WSC)

Date: April 22, 1966

From: Tax Counsel (GAT) - Headquarters

Subject: City of ---  
Box XXX  
---, CA XXXXX

SR --- XX XXXXXX

We have reviewed the information which you submitted regarding the function of potassium aluminate in the treatment of water.

It is our understanding that potassium aluminate functions in a similar manner as aluminum sulfate and sodium aluminate: When introduced into water, it dissociates, recombines, and forms insoluble aluminum hydroxide and, presumably, soluble potassium salts. The aluminum hydroxide flocculant settles out finely divided impurities from the water. We further understand that the potassium constituents of the potassium aluminate, which comprise the major portion thereof, remain in the water in the form of soluble salts.

In view of the foregoing, it is our opinion that potassium aluminate used by the City of --- in treating its water supply may be purchased ex tax for resale.

GAT:hm